## **EXHIBIT B**

From: James Tsuei <jtsuei@raklaw.com>
Sent: Tuesday, September 19, 2023 4:24 PM
To: Jared Hartzman <hartzman@fr.com>

 $\textbf{Cc:} Cori \ McGowens < cmcgowens@raklaw.com>; [SERVICE FR] \ Samsung-Headwater < SERVICEFRSamsung-Headwater@fr.com>; rak\_headwater@raklaw.com < SERVICEFRSamsung-Headwater@fr.com>; rak\_headwater@raklaw.com < SERVICEFRSamsung-Headwater@fr.com>; rak\_headwater@raklaw.com < SERVICEFRSamsung-Headwater@fr.com>; rak\_headwater@fr.com>; rak\_headwat$ 

Subject: Re: Headwater v. Samsung, 2:22-cv-422 - ItsOn Inc.'s Objections and Responses to Defendants' Subpoena

Jared, we're surprised at Samsung's continued insistence on scheduling a deposition of ItsOn, Inc. As we told your team on July 5, 2023, it was our understanding that ItsOn, Inc. does not exist — your team is free to confirm that fact by consulting publicly available sources. In any event, your team also gave no indication that it did not agree or otherwise understand the legal fact that an entity may cease to exist. RAK agreed to accept service of the subpoena because it is, and continues to be, our understanding that the only documents of ItsOn, Inc. which remain from its wrap-up are those which our firm produced on August 16, 2023. We produced those documents with an ItsOn bates prefix as part of our effort to disclose requested information to Samsung.

As those documents show, a general assignment of all ItsOn, Inc. assets occurred in the wrap-up. I'll reiterate that if Samsung desires to take the deposition of some person with knowledge about ItsOn, Inc., such as those individuals with knowledge about ItsOn, Inc. that Headwater has disclosed in this case, it may do so.

James Tsuei Russ August & Kabat 12424 Wilshire Boulevard, 12th Floor Los Angeles, CA 90025 (310) 826-7474 Issuei@raklaw.com

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On Sep 15, 2023, at 2:06 PM, Jared Hartzman < hartzman@fr.com> wrote:

James.

We have not yet received a response to the below email. Please explain how ItsOn served objections in response to Samsung's subpoena, performed a diligent investigation in response to Samsung's subpoena, and provided documents responsive to Samsung's subpoena despite apparently "no longer existfing".

If ItsOn, Inc. does still exist—which is the only logical conclusion given its response to Samsung's subpoena—Samsung will move forward with its deposition of ItsOn, Inc. Again, who will be appearing for ItsOn, and what is their availability for a September deposition?

Regards, Jared

From: Jared Hartzman < hartzman@fr.com> Sent: Thursday, September 7, 2023 2:39 PM To: James Tsuei < itsuei@raklaw.com>

 $\textbf{Cc:} Cori \ McGowens < \underline{cmcgowens@raklaw.com}; [SERVICE FR] \ Samsung-Headwater < \underline{SERVICEFRSamsung-Headwater@fr.com}; \\ rak \ headwater@raklaw.com \\ rak \$ 

Subject: RE: Headwater v. Samsung, 2:22-cv-422 - ItsOn Inc.'s Objections and Responses to Defendants' Subpoena

James

Your email is concerning for numerous reasons.

First, you state that ItsOn, Inc. no longer exists, and thus you are unable to provide a witness for ItsOn, Inc. in its corporate capacity. However, RAK accepted a subpoena on behalf of ItsOn, Inc., served formal objections on behalf of ItsOn Inc., and produced documents in response to that subpoena on behalf of ItsOn bearing an ItsOn prefix. In fact, ItsOn's August 16, 2023 response to Samsung's subpoena states:

- that ItsOn's responses are "based on diligent investigation by ItsOn,"
- that "ItsOn has not completed its investigation of all facts related to the subject matter of this action or discovery," and
- that "ItsOn has produced all documents responsive to" certain requests "in its possession, custody, or control located after a reasonable search,"

If ItsOn, Inc. does not exist, please explain how it served objections in response to Samsung's subpoena, performed a diligent investigation in response to Samsung's subpoena, and provided documents responsive to Samsung's subpoena. You cannot have it both ways.

Second, you state that Headwater has identified multiple individuals in its initial disclosures as having personal knowledge about ItsOn, Inc., including Greg Raleigh, whose deposition Samsung may elect to take in this case. As you are aware, Samsung subpoenaed Raleigh in his individual capacity nearly a month ago on August 14, 2023, and Headwater has so far refused to make him available to sit for deposition or provide his availability until Samsung serves its 30(b)(6) deposition on Headwater, at which point Headwater *may* elect to identify Raleigh as its corporate witness. Headwater cannot use Raleigh as both a sword and shield, faulting Samsung for not deposing him given his personal knowledge about ItsOn, Inc., while simultaneously attempting to dictate Samsung's discovery and refusing to make him available for deposition in his personal capacity. As to Raleigh's deposition, we await Headwater's response to our email from yesterday regarding his upcoming October 5, 2023 30(b)(1) deposition.

Regards, Jared

From: James Tsuei <jtsuei@raklaw.com> Sent: Thursday, September 7, 2023 1:07 PM To: Jared Hartzman < hartzman@fr.com>

Cc: Cori McGowens <a href="mailto:com">cmcgowens@raklaw.com">cmcgowens@raklaw.com</a>; [SERVICE FR] Samsung-Headwater <a href="mailto:sexviceFRSamsung-Headwater@fr.com">sexviceFRSamsung-Headwater@fr.com</a>; rak headwater@raklaw.com

Subject: Re: Headwater v. Samsung, 2:22-cv-422 - ItsOn Inc.'s Objections and Responses to Defendants' Subpoena

Jared and Samsung counsel,

As we have informed you several times, ItsOn, Inc. no longer exists, and thus we are unable to provide a witness for ItsOn, Inc. in its corporate capacity. However, Headwater has identified multiple individuals in its initial disclosures as having personal knowledge about ItsOn, Inc., including Greg Raleigh, James Lavine, James Fitzgerald, and Jeff Green, whose depositions Samsung may elect to take in this case.

Thanks,

James Tsuei Russ August & Kabat 12424 Wilshire Boulevard, 12th Floor Los Angeles, CA 90025 (310) 826-7474

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On Sep 5, 2023, at 1:27 PM, Jared Hartzman < hartzman@fr.com > wrote:

Counsel.

We are ready to take the deposition of ItsOn, Inc. pursuant to our subpoena. Who will be appearing for ItsOn, and what is their availability for a September deposition?

Thank you, Jared

From: Cori McGowens < cmcgowens@raklaw.com>

Sent: Wednesday, August 16, 2023 7:32 PM

To: [SERVICE FR] Samsung-Headwater < SERVICEFRSamsung-Headwater@fr.com>

Cc: rak headwater@raklaw.com

Subject: Headwater v. Samsung, 2:22-cv-422 - ItsOn Inc.'s Objections and Responses to Defendants' Subpoena

[This email originated outside of F&R.]

Counsel.

Please see attached ItsOn Inc.'s Objections and Responses to Defendants' Document and Deposition Subpoena.

Legal Assistant to Amy E. Hayden, Peter Tong, James S. Tsuei, Paul A. Kroeger and Jonathan Ma Russ August & Kabat 12424 Wilshire Boulevard, 12th Floor Los Angeles, California 90025 Main (310) 826-7474

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